

Adopted	Rejected
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## COMMITTEE REPORT

YES:	10
NO:	0

### MR. SPEAKER:

*Your Committee on Public Policy and Veterans Affairs, to which was referred House Bill 1525, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between lines 12 and 13, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-10-25 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:
- 4 Sec. 25. (a) Subject to the limitations contained in subsection (b), ~~of~~
- 5 ~~this section~~, tangible property is exempt from property taxation if it is
- 6 owned by any of the following organizations:
- 7 (1) The Young Men's Christian Association.
- 8 (2) The Salvation Army, Inc.
- 9 (3) The Knights of Columbus.
- 10 (4) The Young Men's Hebrew Association.
- 11 (5) The Young Women's Christian Association.
- 12 (6) ~~A chapter or post of Disabled American Veterans of World~~
- 13 ~~War I or II.~~
- 14 (7) ~~A chapter or post of the Veterans of Foreign Wars.~~
- 15 (8) ~~A post of the American Legion.~~

~~(9) A post of the American War Veterans.~~

~~(10) A camp of United States Spanish War Veterans.~~

~~(11)~~ (6) The Boy Scouts of America, one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

~~(12)~~ (7) The Girl Scouts of the U.S.A., one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

(b) This exemption does not apply unless the property is exclusively used, and in the case of real property actually occupied, for the purposes and objectives of the organization.

SECTION 3. IC 6-1.1-10-44 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]: **Sec. 44. Tangible property is exempt from property taxation if it is owned by any of the following organizations:**

(1) A chapter or post of the Disabled American Veterans of World War I or II.

(2) A chapter or post of the Veterans of Foreign Wars.

(3) A post of the American Legion.

(4) A post of the American War Veterans.

(5) A camp of United States Spanish War Veterans."

Page 2, after line 34, begin a paragraph and insert:

"SECTION 4. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-10-44, as added by this act, applies only to property taxes first due and payable after December 31, 2005.

(b) An owner of tangible property who wishes to obtain an exemption from property taxation under IC 6-1.1-10-44, as added by this act, for property taxes first due and payable in 2006 may file an application for exemption under IC 6-1.1-11 before August

- 1       **1, 2005.**
- 2       SECTION 5. **An emergency is declared for this act."**
- 3       Renumber all SECTIONS consecutively.  
      (Reference is to HB 1525 as introduced.)

**and when so amended that said bill do pass.**

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Representative Alderman